

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Valier Village

Unit Code: 028/060/32

County: FRANKLIN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$695,807

Equalized Assessed Valuation:

\$2,515,404

Population:

662

Employees:

Full Time:

6

Part Time:

1

Salaries Paid:

\$94,920

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$237,409	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$359	\$666	\$444
Revenue Collected During FY 08:	\$218,637	\$254,229	\$117,702
Expenditures During FY 08:	\$180,495	\$232,039	\$106,311
Per Capita Revenue:	\$330	\$581	\$283
Per Capita Expenditures:	\$273	\$540	\$267
Revenues over (under) Expenditures:	\$38,142	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	150.07%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$270,876	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$409	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$145,337	\$37,131	\$
Total Unrestricted Net Assets:	\$129,291	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,039,042	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,570	\$2,071	\$745
Revenue Collected During FY 08:	\$240,902	\$206,165	\$79,162
Expenditures During FY 08:	\$209,791	\$201,484	\$88,676
Per Capita Revenue:	\$364	\$520	\$198
Per Capita Expenditures:	\$317	\$519	\$219
Operating Income (loss):	\$31,111	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	512.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,074,828	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,624	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Valley City Village

Unit Code: 075/095/32

County: PIKE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$10,337

Equalized Assessed Valuation:

\$166,367

Population:

26

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$60,250	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$2,317	\$666	\$444
Revenue Collected During FY 08:	\$3,111	\$254,229	\$117,702
Expenditures During FY 08:	\$9,009	\$232,039	\$106,311
Per Capita Revenue:	\$120	\$581	\$283
Per Capita Expenditures:	\$347	\$540	\$267
Revenues over (under) Expenditures:	-\$5,898	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	603.31%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$54,352	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$2,090	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$54,352	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Valmeyer Village

Unit Code: 067/030/32

County: MONROE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,305,900

Equalized Assessed Valuation:

\$20,932,676

Population:

1,124

Employees:

Full Time:

3

Part Time:

13

Salaries Paid:

\$228,702

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$211,231	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$188	\$548	\$381
Revenue Collected During FY 08:	\$600,344	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$529,232	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$534	\$721	\$564
Per Capita Expenditures:	\$471	\$706	\$556
Revenues over (under) Expenditures:	\$71,112	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	62.33%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$329,844	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$293	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$375,816	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,656,986	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,474	\$1,174	\$528
General Obligation Debt over EAV:	7.36%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,995,771	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,665	\$1,329	\$992
Revenue Collected During FY 08:	\$330,302	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$440,288	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$294	\$427	\$282
Per Capita Expenditures:	\$392	\$403	\$271
Operating Income (loss):	-\$109,986	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	655.43%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,885,785	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,567	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Vandalia City**

Unit Code: **026/040/30** County: **FAYETTE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,621,074**

Equalized Assessed Valuation: **\$48,039,585**

Population: **7,200**

Employees:

Full Time: **52**

Part Time: **47**

Salaries Paid: **\$2,191,425**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,383,659	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$470	\$548	\$381
Revenue Collected During FY 08:	\$5,388,333	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,809,471	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$748	\$721	\$564
Per Capita Expenditures:	\$807	\$706	\$556
Revenues over (under) Expenditures:	-\$421,138	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	103.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,033,502	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$838	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$610,349	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,203,871	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,142,159	\$7,762,020	\$1,837,009
Per Capita Debt:	\$714	\$1,174	\$528
General Obligation Debt over EAV:	6.35%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$11,294,822	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,569	\$1,329	\$992
Revenue Collected During FY 08:	\$2,062,814	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,482,538	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$287	\$427	\$282
Per Capita Expenditures:	\$345	\$403	\$271
Operating Income (loss):	-\$419,724	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	475.46%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$11,803,368	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,639	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Varna Village**

Unit Code: **059/035/32**

County: **MARSHALL**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$293,500

Equalized Assessed Valuation:

\$5,090,985

Population:

436

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$37,362

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$186,615	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$428	\$666	\$444
Revenue Collected During FY 08:	\$164,395	\$254,229	\$117,702
Expenditures During FY 08:	\$153,848	\$232,039	\$106,311
Per Capita Revenue:	\$377	\$581	\$283
Per Capita Expenditures:	\$353	\$540	\$267
Revenues over (under) Expenditures:	\$10,547	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	128.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$197,162	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$452	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,197	\$37,131	\$
Total Unrestricted Net Assets:	\$162,965	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$108,420	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$249	\$2,071	\$745
Revenue Collected During FY 08:	\$79,431	\$206,165	\$79,162
Expenditures During FY 08:	\$62,234	\$201,484	\$88,676
Per Capita Revenue:	\$182	\$520	\$198
Per Capita Expenditures:	\$143	\$519	\$219
Operating Income (loss):	\$17,197	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	201.85%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$125,617	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$288	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Venedy Village**

Unit Code: **095/060/32** County: **WASHINGTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,184**

Equalized Assessed Valuation: **\$905,110**

Population: **137**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$3,130**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$45,765	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$334	\$666	\$444
Revenue Collected During FY 08:	\$36,438	\$254,229	\$117,702
Expenditures During FY 08:	\$43,797	\$232,039	\$106,311
Per Capita Revenue:	\$266	\$581	\$283
Per Capita Expenditures:	\$320	\$540	\$267
Revenues over (under) Expenditures:	-\$7,359	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	87.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$38,406	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$280	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$38,406	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Venice City**

Unit Code: **057/120/30** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,138,020**

Equalized Assessed Valuation: **\$13,013,440**

Population: **2,528**

Employees:

Full Time: **30**

Part Time: **18**

Salaries Paid: **\$832,675**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,415,623	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$560	\$548	\$381
Revenue Collected During FY 08:	\$1,874,666	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,104,176	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$742	\$721	\$564
Per Capita Expenditures:	\$832	\$706	\$556
Revenues over (under) Expenditures:	-\$229,510	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	56.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,186,113	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$469	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$430,508	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$937,834	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vergennes Village

Unit Code: 039/060/32

County: JACKSON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$94,290

Equalized Assessed Valuation:

\$1,311,128

Population:

325

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$33,160

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$123,210	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$379	\$666	\$444
Revenue Collected During FY 08:	\$78,952	\$254,229	\$117,702
Expenditures During FY 08:	\$88,609	\$232,039	\$106,311
Per Capita Revenue:	\$243	\$581	\$283
Per Capita Expenditures:	\$273	\$540	\$267
Revenues over (under) Expenditures:	-\$9,657	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	128.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$113,553	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$349	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$46,889	\$37,131	\$
Total Unrestricted Net Assets:	\$65,350	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$728,471	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,241	\$2,071	\$745
Revenue Collected During FY 08:	\$104,803	\$206,165	\$79,162
Expenditures During FY 08:	\$125,769	\$201,484	\$88,676
Per Capita Revenue:	\$322	\$520	\$198
Per Capita Expenditures:	\$387	\$519	\$219
Operating Income (loss):	-\$20,966	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	563.10%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$708,205	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,179	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vermont Village

Unit Code: 029/105/32

County: FULTON

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$518,413

Equalized Assessed Valuation:

\$2,645,510

Population:

792

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$92,236

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$447,845	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$565	\$666	\$444
Revenue Collected During FY 08:	\$306,842	\$254,229	\$117,702
Expenditures During FY 08:	\$256,963	\$232,039	\$106,311
Per Capita Revenue:	\$387	\$581	\$283
Per Capita Expenditures:	\$324	\$540	\$267
Revenues over (under) Expenditures:	\$49,879	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	149.24%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$383,483	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$484	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$324,138	\$37,131	\$
Total Unrestricted Net Assets:	\$108,477	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$103,000	\$385,902	\$36,500
Per Capita Debt:	\$130	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$646,042	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$816	\$2,071	\$745
Revenue Collected During FY 08:	\$134,621	\$206,165	\$79,162
Expenditures During FY 08:	\$156,384	\$201,484	\$88,676
Per Capita Revenue:	\$170	\$520	\$198
Per Capita Expenditures:	\$197	\$519	\$219
Operating Income (loss):	-\$21,763	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	472.25%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$738,520	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$932	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vernon Village**

Unit Code: **058/065/32** County: **MARION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,014**

Equalized Assessed Valuation: **\$664,004**

Population: **178**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$17,013**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$46,209	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$260	\$666	\$444
Revenue Collected During FY 08:	\$33,857	\$254,229	\$117,702
Expenditures During FY 08:	\$38,186	\$232,039	\$106,311
Per Capita Revenue:	\$190	\$581	\$283
Per Capita Expenditures:	\$215	\$540	\$267
Revenues over (under) Expenditures:	-\$4,329	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	109.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$41,870	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$235	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$41,870	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$130,478	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$733	\$2,071	\$745
Revenue Collected During FY 08:	\$50,157	\$206,165	\$79,162
Expenditures During FY 08:	\$44,679	\$201,484	\$88,676
Per Capita Revenue:	\$282	\$520	\$198
Per Capita Expenditures:	\$251	\$519	\$219
Operating Income (loss):	\$5,478	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	304.32%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$135,966	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$764	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Vernon Hills Village**

Unit Code: **049/190/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$34,801,187

Equalized Assessed Valuation:

\$1,235,849,494

Population:

23,353

Employees:

Full Time:

110

Part Time:

13

Salaries Paid:

\$9,147,734

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$22,640,965	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$970	\$548	\$381
Revenue Collected During FY 08:	\$23,716,024	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$28,961,115	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,016	\$721	\$564
Per Capita Expenditures:	\$1,240	\$706	\$556
Revenues over (under) Expenditures:	-\$5,245,091	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	96.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$28,023,874	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,200	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,461,603	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$23,237,045	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$25,121,908	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,076	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$761,374	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$33	\$1,329	\$992
Revenue Collected During FY 08:	\$569,200	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$605,598	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$24	\$427	\$282
Per Capita Expenditures:	\$26	\$403	\$271
Operating Income (loss):	-\$36,398	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	119.71%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$724,976	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$31	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **GRUNDY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$134,500**

Equalized Assessed Valuation: **\$2,956,025**

Population: **257**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$12,089**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$117,886	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$459	\$666	\$444
Revenue Collected During FY 08:	\$66,253	\$254,229	\$117,702
Expenditures During FY 08:	\$106,896	\$232,039	\$106,311
Per Capita Revenue:	\$258	\$581	\$283
Per Capita Expenditures:	\$416	\$540	\$267
Revenues over (under) Expenditures:	-\$40,643	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	72.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$77,243	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$301	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,729	\$37,131	\$
Total Unrestricted Net Assets:	\$70,513	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$296,243	\$385,902	\$36,500
Per Capita Debt:	\$1,153	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$9,550	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$37	\$2,071	\$745
Revenue Collected During FY 08:	\$75,169	\$206,165	\$79,162
Expenditures During FY 08:	\$100,760	\$201,484	\$88,676
Per Capita Revenue:	\$292	\$520	\$198
Per Capita Expenditures:	\$392	\$519	\$219
Operating Income (loss):	-\$25,591	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	588.81%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$593,281	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,308	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Versailles Village

Unit Code: 005/025/32

County: BROWN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$615,500

Equalized Assessed Valuation:

\$2,032,427

Population:

567

Employees:

Full Time:

1

Part Time:

18

Salaries Paid:

\$69,429

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$228,434	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$403	\$666	\$444
Revenue Collected During FY 08:	\$193,684	\$254,229	\$117,702
Expenditures During FY 08:	\$160,128	\$232,039	\$106,311
Per Capita Revenue:	\$342	\$581	\$283
Per Capita Expenditures:	\$282	\$540	\$267
Revenues over (under) Expenditures:	\$33,556	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	163.61%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$261,990	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$462	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$21,392	\$37,131	\$
Total Unrestricted Net Assets:	\$240,598	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$605,611	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,068	\$2,071	\$745
Revenue Collected During FY 08:	\$88,948	\$206,165	\$79,162
Expenditures During FY 08:	\$97,989	\$201,484	\$88,676
Per Capita Revenue:	\$157	\$520	\$198
Per Capita Expenditures:	\$173	\$519	\$219
Operating Income (loss):	-\$9,041	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	608.81%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$596,570	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,052	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Victoria Village**

Unit Code: **048/060/32** County: **KNOX**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$136,400**

Equalized Assessed Valuation: **\$1,736,520**

Population: **328**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$43,669**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$261,044	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$796	\$666	\$444
Revenue Collected During FY 08:	\$67,197	\$254,229	\$117,702
Expenditures During FY 08:	\$47,712	\$232,039	\$106,311
Per Capita Revenue:	\$205	\$581	\$283
Per Capita Expenditures:	\$145	\$540	\$267
Revenues over (under) Expenditures:	\$19,485	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	613.30%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$292,617	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$892	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$26,755	\$37,131	\$
Total Unrestricted Net Assets:	\$265,862	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$479,615	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,462	\$2,071	\$745
Revenue Collected During FY 08:	\$78,613	\$206,165	\$79,162
Expenditures During FY 08:	\$83,266	\$201,484	\$88,676
Per Capita Revenue:	\$240	\$520	\$198
Per Capita Expenditures:	\$254	\$519	\$219
Operating Income (loss):	-\$4,653	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	555.90%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$462,874	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,411	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Vienna City**

Unit Code: **044/040/30**

County: **JOHNSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,922,400

Equalized Assessed Valuation:

\$10,389,520

Population:

1,234

Employees:

Full Time:

15

Part Time:

2

Salaries Paid:

\$539,336

Blended Component Units

Number Submitted = 1

Vienna Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,761,375	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,427	\$548	\$381
Revenue Collected During FY 08:	\$1,044,871	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,070,085	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$847	\$721	\$564
Per Capita Expenditures:	\$867	\$706	\$556
Revenues over (under) Expenditures:	-\$25,214	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	162.25%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,736,161	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,407	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,736,161	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$555,882	\$7,762,020	\$1,837,009
Per Capita Debt:	\$450	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,595,500	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,103	\$1,329	\$992
Revenue Collected During FY 08:	\$1,061,685	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,111,352	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$860	\$427	\$282
Per Capita Expenditures:	\$901	\$403	\$271
Operating Income (loss):	-\$49,667	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	229.08%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,545,833	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,063	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$550,424	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$216	\$548	\$381
Revenue Collected During FY 08:	\$1,193,184	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,459,186	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$467	\$721	\$564
Per Capita Expenditures:	\$572	\$706	\$556
Revenues over (under) Expenditures:	-\$266,002	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	37.92%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$553,391	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$217	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$91,984	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$426,307	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,873,622	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,126	\$1,174	\$528
General Obligation Debt over EAV:	0.78%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,618,404	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$634	\$1,329	\$992
Revenue Collected During FY 08:	\$830,217	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$660,800	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$325	\$427	\$282
Per Capita Expenditures:	\$259	\$403	\$271
Operating Income (loss):	\$169,417	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	270.55%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,787,821	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$700	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Villa Park Village

Unit Code: 022/100/32

County: DUPAGE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$37,862,607

Equalized Assessed Valuation:

\$677,662,120

Population:

22,517

Employees:

Full Time:

167

Part Time:

121

Salaries Paid:

\$12,289,128

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,877,734	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$305	\$548	\$381
Revenue Collected During FY 08:	\$21,065,993	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$20,958,547	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$936	\$721	\$564
Per Capita Expenditures:	\$931	\$706	\$556
Revenues over (under) Expenditures:	\$107,446	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	32.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,735,180	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$299	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,269,311	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,474,519	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,766,366	\$7,762,020	\$1,837,009
Per Capita Debt:	\$567	\$1,174	\$528
General Obligation Debt over EAV:	1.19%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$20,235,410	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$899	\$1,329	\$992
Revenue Collected During FY 08:	\$4,465,134	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,842,990	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$198	\$427	\$282
Per Capita Expenditures:	\$215	\$403	\$271
Operating Income (loss):	-\$377,856	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	509.67%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$24,683,503	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,096	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Viola Village**

Unit Code: **066/050/32**

County: **MERCER**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$710,910

Equalized Assessed Valuation:

\$9,684,575

Population:

929

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$109,610

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$284,677	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$306	\$666	\$444
Revenue Collected During FY 08:	\$253,021	\$254,229	\$117,702
Expenditures During FY 08:	\$213,788	\$232,039	\$106,311
Per Capita Revenue:	\$272	\$581	\$283
Per Capita Expenditures:	\$230	\$540	\$267
Revenues over (under) Expenditures:	\$39,233	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	156.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$333,548	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$359	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,856	\$37,131	\$
Total Unrestricted Net Assets:	\$224,692	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$547,822	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$590	\$2,071	\$745
Revenue Collected During FY 08:	\$117,956	\$206,165	\$79,162
Expenditures During FY 08:	\$136,514	\$201,484	\$88,676
Per Capita Revenue:	\$127	\$520	\$198
Per Capita Expenditures:	\$147	\$519	\$219
Operating Income (loss):	-\$18,558	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	380.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$519,626	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$559	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Virden City**

Unit Code: **056/120/30**

County: **MACOUPIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,987,428

Equalized Assessed Valuation:

\$27,890,571

Population:

3,600

Employees:

Full Time:

23

Part Time:

18

Salaries Paid:

\$739,414

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$448,016	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$124	\$548	\$381
Revenue Collected During FY 08:	\$1,349,117	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,386,625	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$375	\$721	\$564
Per Capita Expenditures:	\$385	\$706	\$556
Revenues over (under) Expenditures:	-\$37,508	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	29.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$410,508	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$114	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,288	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$355,220	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$54,888	\$7,762,020	\$1,837,009
Per Capita Debt:	\$15	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$859,896	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$239	\$1,329	\$992
Revenue Collected During FY 08:	\$600,776	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$584,982	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$167	\$427	\$282
Per Capita Expenditures:	\$162	\$403	\$271
Operating Income (loss):	\$15,794	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	149.70%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$875,690	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$243	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Virgil Village

Unit Code: 045/100/32

County: KANE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$204,300

Equalized Assessed Valuation:

\$8,806,618

Population:

306

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$15,560

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$173,622	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$567	\$666	\$444
Revenue Collected During FY 08:	\$97,383	\$254,229	\$117,702
Expenditures During FY 08:	\$91,496	\$232,039	\$106,311
Per Capita Revenue:	\$318	\$581	\$283
Per Capita Expenditures:	\$299	\$540	\$267
Revenues over (under) Expenditures:	\$5,887	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	196.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$179,509	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$587	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$116,841	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Virginia City

Unit Code: 009/030/30

County: CASS

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,716,900

Equalized Assessed Valuation:

\$11,046,412

Population:

1,728

Employees:

Full Time:

13

Part Time:

27

Salaries Paid:

\$490,759

Blended Component Units

Number Submitted = 3

Cemetery

Jennie Marr Dunaway Memorial Park

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,116,810	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$646	\$548	\$381
Revenue Collected During FY 08:	\$897,947	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$724,920	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$520	\$721	\$564
Per Capita Expenditures:	\$420	\$706	\$556
Revenues over (under) Expenditures:	\$173,027	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	179.36%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,300,216	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$752	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,076,067	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$431,749	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,204,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$697	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,285,733	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$744	\$1,329	\$992
Revenue Collected During FY 08:	\$698,593	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$483,981	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$404	\$427	\$282
Per Capita Expenditures:	\$280	\$403	\$271
Operating Income (loss):	\$214,612	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	310.54%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,502,939	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$870	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Volo Village**

Unit Code: **049/192/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,997,515

Equalized Assessed Valuation:

\$72,912,208

Population:

2,000

Employees:

Full Time:

3

Part Time:

6

Salaries Paid:

\$257,747

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,104,410	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,552	\$548	\$381
Revenue Collected During FY 08:	\$7,125,946	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,526,186	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$3,563	\$721	\$564
Per Capita Expenditures:	\$3,263	\$706	\$556
Revenues over (under) Expenditures:	\$599,760	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	56.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,704,170	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,852	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$102,419	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,601,751	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wadsworth Village**

Unit Code: **049/195/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,141,450

Equalized Assessed Valuation:

\$170,946,705

Population:

3,354

Employees:

Full Time:

3

Part Time:

5

Salaries Paid:

\$258,131

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,403,060	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$716	\$548	\$381
Revenue Collected During FY 08:	\$1,660,127	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,647,971	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$495	\$721	\$564
Per Capita Expenditures:	\$491	\$706	\$556
Revenues over (under) Expenditures:	\$12,156	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	146.56%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,415,216	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$720	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$229,126	\$1,344	\$
Total Unreserved Funds:	\$2,186,090	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Waggoner Village**

Unit Code: **068/085/32**

County: **MONTGOME**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,596,430**

Equalized Assessed Valuation: **\$794,857**

Population: **245**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$21,291**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$36,035	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$147	\$666	\$444
Revenue Collected During FY 08:	\$49,847	\$254,229	\$117,702
Expenditures During FY 08:	\$41,237	\$232,039	\$106,311
Per Capita Revenue:	\$203	\$581	\$283
Per Capita Expenditures:	\$168	\$540	\$267
Revenues over (under) Expenditures:	\$8,610	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	108.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$44,645	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$182	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,254	\$37,131	\$
Total Unrestricted Net Assets:	\$27,463	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,578	\$385,902	\$36,500
Per Capita Debt:	\$39	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$448,260	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,830	\$2,071	\$745
Revenue Collected During FY 08:	\$107,899	\$206,165	\$79,162
Expenditures During FY 08:	\$72,140	\$201,484	\$88,676
Per Capita Revenue:	\$440	\$520	\$198
Per Capita Expenditures:	\$294	\$519	\$219
Operating Income (loss):	\$35,759	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	670.94%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$484,019	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,976	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Walnut Village**

Unit Code: **006/115/32** County: **BUREAU**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,062,975**

Equalized Assessed Valuation: **\$15,247,612**

Population: **1,461**

Employees:

Full Time: **5**

Part Time: **22**

Salaries Paid: **\$234,918**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,060,058	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$726	\$548	\$381
Revenue Collected During FY 08:	\$634,488	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$660,886	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$434	\$721	\$564
Per Capita Expenditures:	\$452	\$706	\$556
Revenues over (under) Expenditures:	-\$26,398	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	156.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,033,660	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$708	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$550,266	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$446,494	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$583,384	\$7,762,020	\$1,837,009
Per Capita Debt:	\$399	\$1,174	\$528
General Obligation Debt over EAV:	0.24%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,084,630	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$742	\$1,329	\$992
Revenue Collected During FY 08:	\$272,946	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$264,072	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$187	\$427	\$282
Per Capita Expenditures:	\$181	\$403	\$271
Operating Income (loss):	\$8,874	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	414.09%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,093,504	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$748	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Walshville Village**

Unit Code: **068/090/32**

County: **MONTGOME**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,000**

Equalized Assessed Valuation: **\$388,991**

Population: **365**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$70,513	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$193	\$666	\$444
Revenue Collected During FY 08:	\$19,571	\$254,229	\$117,702
Expenditures During FY 08:	\$13,724	\$232,039	\$106,311
Per Capita Revenue:	\$54	\$581	\$283
Per Capita Expenditures:	\$38	\$540	\$267
Revenues over (under) Expenditures:	\$5,847	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	556.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$76,360	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$209	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$76,360	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Waltonville Village**

Unit Code: **041/045/32**

County: **JEFFERSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$53,600

Equalized Assessed Valuation:

\$1,814,951

Population:

431

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$49,566

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$202,182	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$469	\$666	\$444
Revenue Collected During FY 08:	\$80,261	\$254,229	\$117,702
Expenditures During FY 08:	\$40,674	\$232,039	\$106,311
Per Capita Revenue:	\$186	\$581	\$283
Per Capita Expenditures:	\$94	\$540	\$267
Revenues over (under) Expenditures:	\$39,587	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	594.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$241,769	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$561	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$252,386	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$535,000	\$385,902	\$36,500
Per Capita Debt:	\$1,241	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,212,837	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$5,134	\$2,071	\$745
Revenue Collected During FY 08:	\$309,895	\$206,165	\$79,162
Expenditures During FY 08:	\$386,260	\$201,484	\$88,676
Per Capita Revenue:	\$719	\$520	\$198
Per Capita Expenditures:	\$896	\$519	\$219
Operating Income (loss):	-\$76,365	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	553.12%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,136,472	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$4,957	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wamac City**

Unit Code: **095/065/30**

County: **WASHINGTON**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$861,384

Equalized Assessed Valuation:

\$5,723,719

Population:

1,378

Employees:

Full Time:

2

Part Time:

25

Salaries Paid:

\$214,476

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,110,517	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$806	\$548	\$381
Revenue Collected During FY 08:	\$489,769	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$388,110	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$355	\$721	\$564
Per Capita Expenditures:	\$282	\$706	\$556
Revenues over (under) Expenditures:	\$101,659	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	294.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,142,923	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$829	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,142,923	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,015,642	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$737	\$1,329	\$992
Revenue Collected During FY 08:	\$292,261	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$253,108	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$212	\$427	\$282
Per Capita Expenditures:	\$184	\$403	\$271
Operating Income (loss):	\$39,153	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	444.10%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,124,048	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$816	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wapella Village**

Unit Code: **020/030/32**

County: **DEWITT**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$726,100

Equalized Assessed Valuation:

\$5,681,981

Population:

651

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$93,615

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$290,737	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$447	\$666	\$444
Revenue Collected During FY 08:	\$330,378	\$254,229	\$117,702
Expenditures During FY 08:	\$237,876	\$232,039	\$106,311
Per Capita Revenue:	\$507	\$581	\$283
Per Capita Expenditures:	\$365	\$540	\$267
Revenues over (under) Expenditures:	\$92,502	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	135.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$321,435	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$494	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,720	\$37,131	\$
Total Unrestricted Net Assets:	\$193,715	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$60,000	\$385,902	\$36,500
Per Capita Debt:	\$92	\$841	\$106
General Obligation Debt over EAV:	1.06%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$174,841	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$269	\$2,071	\$745
Revenue Collected During FY 08:	\$78,893	\$206,165	\$79,162
Expenditures During FY 08:	\$96,403	\$201,484	\$88,676
Per Capita Revenue:	\$121	\$520	\$198
Per Capita Expenditures:	\$148	\$519	\$219
Operating Income (loss):	-\$17,510	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	227.31%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$219,135	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$337	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Warren Village**

Unit Code: **043/055/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,613,829

Equalized Assessed Valuation:

\$14,656,885

Population:

1,500

Employees:

Full Time:

9

Part Time:

10

Salaries Paid:

\$347,642

Blended Component Units

Number Submitted = 1

Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$852,354	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$568	\$548	\$381
Revenue Collected During FY 08:	\$748,447	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$711,211	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$499	\$721	\$564
Per Capita Expenditures:	\$474	\$706	\$556
Revenues over (under) Expenditures:	\$37,236	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	125.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$889,590	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$593	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,481	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$875,088	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,956,061	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,304	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$669,788	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$447	\$1,329	\$992
Revenue Collected During FY 08:	\$477,471	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$449,061	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$318	\$427	\$282
Per Capita Expenditures:	\$299	\$403	\$271
Operating Income (loss):	\$28,410	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	155.48%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$698,198	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$465	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Warrensburg Village**

Unit Code: **055/060/32**

County: **MACON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,725,212

Equalized Assessed Valuation:

\$11,674,332

Population:

1,289

Employees:

Full Time:

7

Part Time:

20

Salaries Paid:

\$257,460

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$104,110	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	-\$81	\$548	\$381
Revenue Collected During FY 08:	\$409,195	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$474,373	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$317	\$721	\$564
Per Capita Expenditures:	\$368	\$706	\$556
Revenues over (under) Expenditures:	-\$65,178	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	-24.44%	87.61%	68.63%
Ending Fund Balance for FY 08:	-\$115,952	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	-\$90	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$111,285	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$260,462	\$7,762,020	\$1,837,009
Per Capita Debt:	\$202	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$932,334	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$723	\$1,329	\$992
Revenue Collected During FY 08:	\$254,712	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$299,983	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$198	\$427	\$282
Per Capita Expenditures:	\$233	\$403	\$271
Operating Income (loss):	-\$45,271	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	300.78%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$902,275	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$700	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Warrenville City**

Unit Code: **022/105/30** County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,488,883**

Equalized Assessed Valuation: **\$360,682,338**

Population: **13,363**

Employees:

Full Time: **71**

Part Time: **42**

Salaries Paid: **\$4,725,130**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,843,100	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$587	\$548	\$381
Revenue Collected During FY 08:	\$9,743,081	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$8,188,226	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$729	\$721	\$564
Per Capita Expenditures:	\$613	\$706	\$556
Revenues over (under) Expenditures:	\$1,554,855	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	113.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$9,318,870	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$697	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,805,957	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,993,439	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,829,188	\$7,762,020	\$1,837,009
Per Capita Debt:	\$511	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$22,446,740	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,680	\$1,329	\$992
Revenue Collected During FY 08:	\$3,176,048	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,370,839	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$238	\$427	\$282
Per Capita Expenditures:	\$177	\$403	\$271
Operating Income (loss):	\$805,209	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	980.75%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$23,251,949	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,740	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Warsaw City**

Unit Code: **034/075/30**

County: **HANCOCK**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,944,421

Equalized Assessed Valuation:

\$12,419,510

Population:

1,800

Employees:

Full Time:

8

Part Time:

22

Salaries Paid:

\$369,001

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$350,963	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$195	\$548	\$381
Revenue Collected During FY 08:	\$483,799	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$525,793	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$269	\$721	\$564
Per Capita Expenditures:	\$292	\$706	\$556
Revenues over (under) Expenditures:	-\$41,994	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	58.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$308,969	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$172	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$317,585	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$44,044	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,178,052	\$7,762,020	\$1,837,009
Per Capita Debt:	\$654	\$1,174	\$528
General Obligation Debt over EAV:	2.34%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,059,410	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$589	\$1,329	\$992
Revenue Collected During FY 08:	\$476,905	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$523,946	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$265	\$427	\$282
Per Capita Expenditures:	\$291	\$403	\$271
Operating Income (loss):	-\$47,041	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	191.49%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,003,314	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$557	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Washburn Village

Unit Code: 102/075/32

County: WOODFORD

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$877,700

Equalized Assessed Valuation:

\$11,785,326

Population:

1,111

Employees:

Full Time:

3

Part Time:

16

Salaries Paid:

\$149,200

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$574,683	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$517	\$548	\$381
Revenue Collected During FY 08:	\$557,725	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$421,002	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$502	\$721	\$564
Per Capita Expenditures:	\$379	\$706	\$556
Revenues over (under) Expenditures:	\$136,723	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	168.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$711,406	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$640	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$185,092	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$528,555	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,957,241	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,662	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,183,662	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,965	\$1,329	\$992
Revenue Collected During FY 08:	\$361,331	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$413,589	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$325	\$427	\$282
Per Capita Expenditures:	\$372	\$403	\$271
Operating Income (loss):	-\$52,258	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	515.34%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,131,404	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,918	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Washington City**

Unit Code: **090/085/30** County: **TAZEWELL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,072,542**

Equalized Assessed Valuation: **\$250,528,233**

Population: **13,764**

Employees:

Full Time: **55**

Part Time: **20**

Salaries Paid: **\$2,997,871**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,300,701	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$603	\$548	\$381
Revenue Collected During FY 08:	\$8,658,647	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,751,159	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$629	\$721	\$564
Per Capita Expenditures:	\$490	\$706	\$556
Revenues over (under) Expenditures:	\$1,907,488	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	131.04%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$8,846,885	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$643	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,161,433	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$10,671,719	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,159,344	\$7,762,020	\$1,837,009
Per Capita Debt:	\$738	\$1,174	\$528
General Obligation Debt over EAV:	2.31%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$22,728,000	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,651	\$1,329	\$992
Revenue Collected During FY 08:	\$5,952,585	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,570,668	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$432	\$427	\$282
Per Capita Expenditures:	\$187	\$403	\$271
Operating Income (loss):	\$3,381,917	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1023.66%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$26,314,884	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,912	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wataga Village		
Unit Code:	048/065/32	County:	KNOX
Fiscal Year End:	4/30/2008		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$655,300		
Equalized Assessed Valuation:	\$6,558,815		
Population:	895		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$80,562		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$417,111	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$466	\$666	\$444
Revenue Collected During FY 08:	\$296,925	\$254,229	\$117,702
Expenditures During FY 08:	\$252,978	\$232,039	\$106,311
Per Capita Revenue:	\$332	\$581	\$283
Per Capita Expenditures:	\$283	\$540	\$267
Revenues over (under) Expenditures:	\$43,947	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	182.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$461,058	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$515	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$461,058	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$122,139	\$385,902	\$36,500
Per Capita Debt:	\$136	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$751,687	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$840	\$2,071	\$745
Revenue Collected During FY 08:	\$129,646	\$206,165	\$79,162
Expenditures During FY 08:	\$125,115	\$201,484	\$88,676
Per Capita Revenue:	\$145	\$520	\$198
Per Capita Expenditures:	\$140	\$519	\$219
Operating Income (loss):	\$4,531	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	604.42%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$756,218	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$845	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Waterloo City**

Unit Code: **067/035/30**

County: **MONROE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,692,046

Equalized Assessed Valuation:

\$209,037,000

Population:

10,134

Employees:

Full Time:

55

Part Time:

30

Salaries Paid:

\$3,191,939

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,430,580	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$635	\$548	\$381
Revenue Collected During FY 08:	\$6,026,445	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,750,864	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$595	\$721	\$564
Per Capita Expenditures:	\$567	\$706	\$556
Revenues over (under) Expenditures:	\$275,581	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	116.61%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,706,161	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$662	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,037,990	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$8,745,835	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$18,965,676	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,871	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$32,378,113	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,195	\$1,329	\$992
Revenue Collected During FY 08:	\$16,936,814	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$14,751,255	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,671	\$427	\$282
Per Capita Expenditures:	\$1,456	\$403	\$271
Operating Income (loss):	\$2,185,559	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	237.86%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$35,086,876	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,462	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Waterman Village**

Unit Code: **019/070/32**

County: **DEKALB**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,865,885

Equalized Assessed Valuation:

\$32,306,188

Population:

1,224

Employees:

Full Time:

4

Part Time:

12

Salaries Paid:

\$274,255

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$786,873	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$643	\$548	\$381
Revenue Collected During FY 08:	\$594,522	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$610,000	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$486	\$721	\$564
Per Capita Expenditures:	\$498	\$706	\$556
Revenues over (under) Expenditures:	-\$15,478	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	141.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$862,906	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$705	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$157,941	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$656,794	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$582,771	\$7,762,020	\$1,837,009
Per Capita Debt:	\$476	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,431,060	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,169	\$1,329	\$992
Revenue Collected During FY 08:	\$488,303	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$412,795	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$399	\$427	\$282
Per Capita Expenditures:	\$337	\$403	\$271
Operating Income (loss):	\$75,508	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	364.97%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,506,568	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,231	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Watseka City**

Unit Code: **038/105/30**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$29,191,000

Equalized Assessed Valuation:

\$57,246,550

Population:

5,543

Employees:

Full Time:

25

Part Time:

89

Salaries Paid:

\$1,183,787

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,720,718	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$852	\$548	\$381
Revenue Collected During FY 08:	\$6,480,789	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,303,338	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,169	\$721	\$564
Per Capita Expenditures:	\$957	\$706	\$556
Revenues over (under) Expenditures:	\$1,177,451	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	99.42%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,272,823	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$951	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$7,067,003	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,399,125	\$7,762,020	\$1,837,009
Per Capita Debt:	\$974	\$1,174	\$528
General Obligation Debt over EAV:	9.34%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$95,513	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$17	\$1,329	\$992
Revenue Collected During FY 08:	\$1,451,483	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,279,687	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$262	\$427	\$282
Per Capita Expenditures:	\$231	\$403	\$271
Operating Income (loss):	\$171,796	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	31.23%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$399,690	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$72	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Watson Village**

Unit Code: **025/055/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$793,000**

Equalized Assessed Valuation: **\$4,854,841**

Population: **729**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$18,868**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$645,982	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$886	\$666	\$444
Revenue Collected During FY 08:	\$161,703	\$254,229	\$117,702
Expenditures During FY 08:	\$105,310	\$232,039	\$106,311
Per Capita Revenue:	\$222	\$581	\$283
Per Capita Expenditures:	\$144	\$540	\$267
Revenues over (under) Expenditures:	\$56,393	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	663.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$698,594	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$958	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$64,288	\$37,131	\$
Total Unrestricted Net Assets:	\$675,306	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$236,629	\$385,902	\$36,500
Per Capita Debt:	\$325	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,151,733	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,580	\$2,071	\$745
Revenue Collected During FY 08:	\$710,220	\$206,165	\$79,162
Expenditures During FY 08:	\$170,625	\$201,484	\$88,676
Per Capita Revenue:	\$974	\$520	\$198
Per Capita Expenditures:	\$234	\$519	\$219
Operating Income (loss):	\$539,595	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	993.47%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,695,109	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,325	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wauconda Village**

Unit Code: 049/200/32

County: LAKE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$39,010,000

Equalized Assessed Valuation:

\$438,679,705

Population:

12,614

Employees:

Full Time:

86

Part Time:

7

Salaries Paid:

\$5,512,735

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,134,479	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$566	\$548	\$381
Revenue Collected During FY 08:	\$10,311,155	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$11,648,462	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$817	\$721	\$564
Per Capita Expenditures:	\$923	\$706	\$556
Revenues over (under) Expenditures:	-\$1,337,307	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	52.65%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,132,775	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$486	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,997,731	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,334,347	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,015,920	\$7,762,020	\$1,837,009
Per Capita Debt:	\$953	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$34,081,050	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,702	\$1,329	\$992
Revenue Collected During FY 08:	\$4,211,844	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,949,912	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$334	\$427	\$282
Per Capita Expenditures:	\$392	\$403	\$271
Operating Income (loss):	-\$738,068	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	905.99%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$44,845,721	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,555	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Waukegan City**

Unit Code: **049/205/30** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$119,314,028**

Equalized Assessed Valuation: **\$1,627,451,047**

Population: **90,788**

Employees:

Full Time: **548**

Part Time: **30**

Salaries Paid: **\$34,599,297**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$16,551,180	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$182	\$420	\$380
Revenue Collected During FY 08:	\$70,230,953	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$73,242,625	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$774	\$910	\$884
Per Capita Expenditures:	\$807	\$894	\$899
Revenues over (under) Expenditures:	-\$3,011,672	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	21.55%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$15,784,200	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$174	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$14,198,818	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$42,207,102	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$94,565,307	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,042	\$1,334	\$1,078
General Obligation Debt over EAV:	5.57%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$45,130,007	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$497	\$1,214	\$976
Revenue Collected During FY 08:	\$12,000,785	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$11,173,386	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$132	\$312	\$227
Per Capita Expenditures:	\$123	\$294	\$237
Operating Income (loss):	\$827,399	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	395.32%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$44,171,181	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$487	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Waverly City**

Unit Code: **069/050/30**

County: **MORGAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$2,857,300

Equalized Assessed Valuation:

\$10,054,279

Population:

1,370

Employees:

Full Time:

7

Part Time:

11

Salaries Paid:

\$328,466

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$121,405	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$89	\$548	\$381
Revenue Collected During FY 08:	\$397,025	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$435,126	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$290	\$721	\$564
Per Capita Expenditures:	\$318	\$706	\$556
Revenues over (under) Expenditures:	-\$38,101	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	21.44%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$93,304	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$68	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,154	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$34,150	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$560,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$409	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,251,698	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,644	\$1,329	\$992
Revenue Collected During FY 08:	\$1,042,506	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,103,458	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$761	\$427	\$282
Per Capita Expenditures:	\$805	\$403	\$271
Operating Income (loss):	-\$60,952	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	198.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,190,746	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,599	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wayne Village**

Unit Code: **022/110/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,009,239

Equalized Assessed Valuation:

\$189,412,873

Population:

2,300

Employees:

Full Time:

5

Part Time:

21

Salaries Paid:

\$592,741

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,233,383	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$971	\$548	\$381
Revenue Collected During FY 08:	\$1,527,382	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,536,484	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$664	\$721	\$564
Per Capita Expenditures:	\$668	\$706	\$556
Revenues over (under) Expenditures:	-\$9,102	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	144.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,224,281	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$967	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$377,545	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,846,736	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,150,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$500	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wayne City Village

Unit Code: 096/050/32

County: WAYNE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,351,635

Equalized Assessed Valuation:

\$7,369,674

Population:

1,089

Employees:

Full Time:

7

Part Time:

27

Salaries Paid:

\$331,081

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$548,958	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$504	\$548	\$381
Revenue Collected During FY 08:	\$453,013	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$384,051	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$416	\$721	\$564
Per Capita Expenditures:	\$353	\$706	\$556
Revenues over (under) Expenditures:	\$68,962	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	160.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$617,920	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$567	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$617,920	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$692,917	\$7,762,020	\$1,837,009
Per Capita Debt:	\$636	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,945,614	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,787	\$1,329	\$992
Revenue Collected During FY 08:	\$1,175,564	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,173,945	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,079	\$427	\$282
Per Capita Expenditures:	\$1,078	\$403	\$271
Operating Income (loss):	\$1,619	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	165.87%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,947,233	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,788	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Waynesville Village**

Unit Code: **020/035/32**

County: **DEWITT**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$996,408

Equalized Assessed Valuation:

\$2,497,946

Population:

452

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$48,662

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$191,596	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$424	\$666	\$444
Revenue Collected During FY 08:	\$95,388	\$254,229	\$117,702
Expenditures During FY 08:	\$70,533	\$232,039	\$106,311
Per Capita Revenue:	\$211	\$581	\$283
Per Capita Expenditures:	\$156	\$540	\$267
Revenues over (under) Expenditures:	\$24,855	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	306.88%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$216,451	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$479	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,949	\$37,131	\$
Total Unrestricted Net Assets:	\$145,502	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$500,000	\$385,902	\$36,500
Per Capita Debt:	\$1,106	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$335,145	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$741	\$2,071	\$745
Revenue Collected During FY 08:	\$101,248	\$206,165	\$79,162
Expenditures During FY 08:	\$109,914	\$201,484	\$88,676
Per Capita Revenue:	\$224	\$520	\$198
Per Capita Expenditures:	\$243	\$519	\$219
Operating Income (loss):	-\$8,666	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	297.03%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$326,479	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$722	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Weldon Village**

Unit Code: **020/040/32** County: **DEWITT**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$568,353**

Equalized Assessed Valuation: **\$3,267,662**

Population: **435**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$41,136**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$133,748	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$307	\$666	\$444
Revenue Collected During FY 08:	\$110,008	\$254,229	\$117,702
Expenditures During FY 08:	\$117,285	\$232,039	\$106,311
Per Capita Revenue:	\$253	\$581	\$283
Per Capita Expenditures:	\$270	\$540	\$267
Revenues over (under) Expenditures:	-\$7,277	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	107.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$126,471	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$291	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$66,485	\$37,131	\$
Total Unrestricted Net Assets:	\$59,986	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$56,329	\$385,902	\$36,500
Per Capita Debt:	\$129	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$254,622	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$585	\$2,071	\$745
Revenue Collected During FY 08:	\$246,285	\$206,165	\$79,162
Expenditures During FY 08:	\$74,848	\$201,484	\$88,676
Per Capita Revenue:	\$566	\$520	\$198
Per Capita Expenditures:	\$172	\$519	\$219
Operating Income (loss):	\$171,437	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	569.23%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$426,059	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$979	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wellington Village

Unit Code: 038/110/32

County: IROQUOIS

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$273,000

Equalized Assessed Valuation:

\$1,269,333

Population:

264

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$15,086

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$121,899	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$462	\$666	\$444
Revenue Collected During FY 08:	\$80,572	\$254,229	\$117,702
Expenditures During FY 08:	\$94,085	\$232,039	\$106,311
Per Capita Revenue:	\$305	\$581	\$283
Per Capita Expenditures:	\$356	\$540	\$267
Revenues over (under) Expenditures:	-\$13,513	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	115.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$108,386	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$411	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$108,386	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$52,534	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$199	\$2,071	\$745
Revenue Collected During FY 08:	\$24,970	\$206,165	\$79,162
Expenditures During FY 08:	\$31,123	\$201,484	\$88,676
Per Capita Revenue:	\$95	\$520	\$198
Per Capita Expenditures:	\$118	\$519	\$219
Operating Income (loss):	-\$6,153	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	149.02%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$46,381	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$176	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wenona City**

Unit Code: **059/040/30**

County: **MARSHALL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,775,700

Equalized Assessed Valuation:

\$3,947,572

Population:

1,300

Employees:

Full Time:

5

Part Time:

36

Salaries Paid:

\$316,382

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$235,257	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$181	\$548	\$381
Revenue Collected During FY 08:	\$1,202,370	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,066,044	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$925	\$721	\$564
Per Capita Expenditures:	\$820	\$706	\$556
Revenues over (under) Expenditures:	\$136,326	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	34.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$371,583	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$286	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,214	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$336,369	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,179,839	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,677	\$1,329	\$992
Revenue Collected During FY 08:	\$321,651	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$330,244	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$247	\$427	\$282
Per Capita Expenditures:	\$254	\$403	\$271
Operating Income (loss):	-\$8,593	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	657.47%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,171,246	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,670	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wenonah Village

Unit Code: 068/095/32

County: MONTGOME

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,300

Equalized Assessed Valuation:

\$419,108

Population:

34

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$2,690

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$22,634	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$666	\$666	\$444
Revenue Collected During FY 08:	\$7,589	\$254,229	\$117,702
Expenditures During FY 08:	\$7,397	\$232,039	\$106,311
Per Capita Revenue:	\$223	\$581	\$283
Per Capita Expenditures:	\$218	\$540	\$267
Revenues over (under) Expenditures:	\$192	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	308.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$22,826	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$671	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$22,826	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **West Brooklyn Village**

Unit Code: **052/065/32**

County: **LEE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$209,050

Equalized Assessed Valuation:

\$1,486,112

Population:

200

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$8,413

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$231,641	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,158	\$666	\$444
Revenue Collected During FY 08:	\$43,286	\$254,229	\$117,702
Expenditures During FY 08:	\$75,452	\$232,039	\$106,311
Per Capita Revenue:	\$216	\$581	\$283
Per Capita Expenditures:	\$377	\$540	\$267
Revenues over (under) Expenditures:	-\$32,166	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	264.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$199,475	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$997	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,523	\$37,131	\$
Total Unrestricted Net Assets:	\$185,952	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$37,000	\$385,902	\$36,500
Per Capita Debt:	\$185	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,145	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$21	\$2,071	\$745
Revenue Collected During FY 08:	\$35,878	\$206,165	\$79,162
Expenditures During FY 08:	\$35,661	\$201,484	\$88,676
Per Capita Revenue:	\$179	\$520	\$198
Per Capita Expenditures:	\$178	\$519	\$219
Operating Income (loss):	\$217	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	12.23%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$4,362	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$22	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **West Chicago City**

Unit Code: **022/115/30**

County: **DUPAGE**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$66,965,224

Equalized Assessed Valuation:

\$784,548,556

Population:

26,841

Employees:

Full Time:

10

Part Time:

10

Salaries Paid:

\$16,495,794

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$17,829,801	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$664	\$420	\$380
Revenue Collected During FY 08:	\$31,103,508	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$28,629,364	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,159	\$910	\$884
Per Capita Expenditures:	\$1,067	\$894	\$899
Revenues over (under) Expenditures:	\$2,474,144	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	70.92%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$20,303,945	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$756	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,593,045	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$37,836,840	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$30,433,136	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,134	\$1,334	\$1,078
General Obligation Debt over EAV:	0.00%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$61,441,696	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$2,289	\$1,214	\$976
Revenue Collected During FY 08:	\$20,399,956	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$20,229,797	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$760	\$312	\$227
Per Capita Expenditures:	\$754	\$294	\$237
Operating Income (loss):	\$170,159	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	304.56%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$61,611,855	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$2,295	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **West Dundee Village**

Unit Code: **045/105/32**

County: **KANE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,899,695

Equalized Assessed Valuation:

\$284,395,121

Population:

7,288

Employees:

Full Time:

61

Part Time:

51

Salaries Paid:

\$4,939,173

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,034,434	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$416	\$548	\$381
Revenue Collected During FY 08:	\$7,302,789	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$8,798,548	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,002	\$721	\$564
Per Capita Expenditures:	\$1,207	\$706	\$556
Revenues over (under) Expenditures:	-\$1,495,759	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	22.26%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,958,675	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$269	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$7,302,446	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,432,842	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,432	\$1,174	\$528
General Obligation Debt over EAV:	3.42%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$23,246,207	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,190	\$1,329	\$992
Revenue Collected During FY 08:	\$1,825,096	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,542,865	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$250	\$427	\$282
Per Capita Expenditures:	\$349	\$403	\$271
Operating Income (loss):	-\$717,769	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	980.81%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$24,940,685	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,422	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **West Frankfort City**

Unit Code: **028/070/30**

County: **FRANKLIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,500,000

Equalized Assessed Valuation:

\$44,168,078

Population:

8,196

Employees:

Full Time:

59

Part Time:

50

Salaries Paid:

\$2,710,900

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,416,778	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$417	\$548	\$381
Revenue Collected During FY 08:	\$6,590,705	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,823,698	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$804	\$721	\$564
Per Capita Expenditures:	\$711	\$706	\$556
Revenues over (under) Expenditures:	\$767,007	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	70.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,123,785	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$503	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$178,170	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,945,361	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,785,329	\$7,762,020	\$1,837,009
Per Capita Debt:	\$340	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,019,757	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$978	\$1,329	\$992
Revenue Collected During FY 08:	\$2,053,979	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,782,076	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$251	\$427	\$282
Per Capita Expenditures:	\$217	\$403	\$271
Operating Income (loss):	\$271,903	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	465.28%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,291,660	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,012	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Peoria City

Unit Code: 072/080/30

County: PEORIA

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,877,140

Equalized Assessed Valuation:

\$43,997,448

Population:

4,762

Employees:

Full Time:

6

Part Time:

13

Salaries Paid:

\$268,320

Blended Component Units

Number Submitted = 1

Sidewalk Special Service District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,189,509	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$670	\$548	\$381
Revenue Collected During FY 08:	\$1,541,935	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,222,619	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$324	\$721	\$564
Per Capita Expenditures:	\$257	\$706	\$556
Revenues over (under) Expenditures:	\$319,316	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	286.99%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,508,825	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$737	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$616,963	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,052,701	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **West Point Village**

Unit Code: **034/080/32**

County: **HANCOCK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$96,187

Equalized Assessed Valuation:

\$438,923

Population:

182

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$7,846

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$153,937	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$846	\$666	\$444
Revenue Collected During FY 08:	\$36,063	\$254,229	\$117,702
Expenditures During FY 08:	\$29,304	\$232,039	\$106,311
Per Capita Revenue:	\$198	\$581	\$283
Per Capita Expenditures:	\$161	\$540	\$267
Revenues over (under) Expenditures:	\$6,759	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	548.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$160,696	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$883	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$160,946	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$71,586	\$385,902	\$36,500
Per Capita Debt:	\$393	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,078,688	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$5,927	\$2,071	\$745
Revenue Collected During FY 08:	\$89,313	\$206,165	\$79,162
Expenditures During FY 08:	\$89,244	\$201,484	\$88,676
Per Capita Revenue:	\$491	\$520	\$198
Per Capita Expenditures:	\$490	\$519	\$219
Operating Income (loss):	\$69	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1208.77%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,078,757	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$5,927	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Salem Village

Unit Code: 024/025/32

County: EDWARDS

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$726,500

Equalized Assessed Valuation:

\$3,719,702

Population:

1,001

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$155,806

Blended Component Units

Number Submitted = 2

Library

Sanitary District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$701,639	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$701	\$548	\$381
Revenue Collected During FY 08:	\$451,612	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$387,079	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$451	\$721	\$564
Per Capita Expenditures:	\$387	\$706	\$556
Revenues over (under) Expenditures:	\$64,533	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	198.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$768,747	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$768	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$474,305	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$357,771	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$205,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$205	\$1,174	\$528
General Obligation Debt over EAV:	1.34%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$679,384	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$679	\$1,329	\$992
Revenue Collected During FY 08:	\$312,847	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$291,026	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$313	\$427	\$282
Per Capita Expenditures:	\$291	\$403	\$271
Operating Income (loss):	\$21,821	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	240.94%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$701,205	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$701	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Westchester Village

Unit Code: 016/580/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,839,118

Equalized Assessed Valuation:

\$556,727,387

Population:

16,717

Employees:

Full Time:

105

Part Time:

19

Salaries Paid:

\$7,299,181

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,600,777	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$335	\$548	\$381
Revenue Collected During FY 08:	\$15,930,111	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$14,420,273	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$953	\$721	\$564
Per Capita Expenditures:	\$863	\$706	\$556
Revenues over (under) Expenditures:	\$1,509,838	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	49.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,120,291	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$426	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,080,659	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,290,928	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,576,331	\$7,762,020	\$1,837,009
Per Capita Debt:	\$94	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$9,231,431	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$552	\$1,329	\$992
Revenue Collected During FY 08:	\$2,963,766	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,207,375	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$177	\$427	\$282
Per Capita Expenditures:	\$192	\$403	\$271
Operating Income (loss):	-\$243,609	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	280.12%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,984,353	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$537	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Western Springs Village**

Unit Code: **016/585/32**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,579,491

Equalized Assessed Valuation:

\$624,503,226

Population:

12,493

Employees:

Full Time:

72

Part Time:

124

Salaries Paid:

\$4,086,958

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,218,980	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$338	\$548	\$381
Revenue Collected During FY 08:	\$10,402,865	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$11,049,558	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$833	\$721	\$564
Per Capita Expenditures:	\$884	\$706	\$556
Revenues over (under) Expenditures:	-\$646,693	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	26.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,968,696	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$238	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$8,435,541	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,257,899	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,149,922	\$7,762,020	\$1,837,009
Per Capita Debt:	\$892	\$1,174	\$528
General Obligation Debt over EAV:	0.45%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,364,970	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$509	\$1,329	\$992
Revenue Collected During FY 08:	\$3,500,191	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,529,010	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$280	\$427	\$282
Per Capita Expenditures:	\$282	\$403	\$271
Operating Income (loss):	-\$28,819	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	182.41%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,437,107	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$515	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Westfield Village**

Unit Code: **012/025/32**

County: **CLARK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,601,000

Equalized Assessed Valuation:

\$2,780,665

Population:

678

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$98,819

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$123,893	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$183	\$666	\$444
Revenue Collected During FY 08:	\$304,638	\$254,229	\$117,702
Expenditures During FY 08:	\$284,108	\$232,039	\$106,311
Per Capita Revenue:	\$449	\$581	\$283
Per Capita Expenditures:	\$419	\$540	\$267
Revenues over (under) Expenditures:	\$20,530	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	50.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$144,423	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$213	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,335	\$37,131	\$
Total Unrestricted Net Assets:	\$87,846	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$375,941	\$385,902	\$36,500
Per Capita Debt:	\$554	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$482,183	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$711	\$2,071	\$745
Revenue Collected During FY 08:	\$117,747	\$206,165	\$79,162
Expenditures During FY 08:	\$115,583	\$201,484	\$88,676
Per Capita Revenue:	\$174	\$520	\$198
Per Capita Expenditures:	\$170	\$519	\$219
Operating Income (loss):	\$2,164	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	419.05%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$484,347	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$714	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Westmont Village**

Unit Code: **022/120/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$37,537,100

Equalized Assessed Valuation:

\$905,830,980

Population:

26,211

Employees:

Full Time:

130

Part Time:

104

Salaries Paid:

\$12,644,234

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$5,408,734	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$206	\$420	\$380
Revenue Collected During FY 08:	\$21,619,981	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$23,568,272	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$825	\$910	\$884
Per Capita Expenditures:	\$899	\$894	\$899
Revenues over (under) Expenditures:	-\$1,948,291	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	14.68%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$3,460,443	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$132	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,792,466	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$2,801,426	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,314,815	\$74,451,458	\$47,444,580
Per Capita Debt:	\$88	\$1,334	\$1,078
General Obligation Debt over EAV:	0.00%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$14,022,604	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$535	\$1,214	\$976
Revenue Collected During FY 08:	\$5,290,950	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$3,706,839	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$202	\$312	\$227
Per Capita Expenditures:	\$141	\$294	\$237
Operating Income (loss):	\$1,584,111	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	408.08%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$15,126,720	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$577	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Westville Village**

Unit Code: **092/105/32**

County: **VERMILION**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$642,140

Equalized Assessed Valuation:

\$20,990,859

Population:

3,175

Employees:

Full Time:

12

Part Time:

12

Salaries Paid:

\$463,314

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$520,260	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$164	\$548	\$381
Revenue Collected During FY 08:	\$766,931	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$733,433	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$242	\$721	\$564
Per Capita Expenditures:	\$231	\$706	\$556
Revenues over (under) Expenditures:	\$33,498	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	75.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$556,458	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$175	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,137	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$496,321	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,049,301	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,275	\$1,329	\$992
Revenue Collected During FY 08:	\$2,285,740	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,372,622	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$720	\$427	\$282
Per Capita Expenditures:	\$747	\$403	\$271
Operating Income (loss):	-\$86,882	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	166.89%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,959,719	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,247	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Wheaton City**

Unit Code: **022/125/30**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$76,040,861

Equalized Assessed Valuation:

\$2,131,078,825

Population:

55,416

Employees:

Full Time:

274

Part Time:

100

Salaries Paid:

\$19,984,976

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$14,160,593	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$256	\$420	\$380
Revenue Collected During FY 08:	\$37,407,400	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$39,443,468	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$675	\$910	\$884
Per Capita Expenditures:	\$712	\$894	\$899
Revenues over (under) Expenditures:	-\$2,036,068	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	27.46%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$10,830,066	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$195	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,518,388	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$33,989	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$53,585,000	\$74,451,458	\$47,444,580
Per Capita Debt:	\$967	\$1,334	\$1,078
General Obligation Debt over EAV:	2.51%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$48,767,227	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$880	\$1,214	\$976
Revenue Collected During FY 08:	\$10,752,310	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$10,065,520	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$194	\$312	\$227
Per Capita Expenditures:	\$182	\$294	\$237
Operating Income (loss):	\$686,790	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	497.87%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$50,112,993	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$904	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wheeler Village**

Unit Code: **040/030/32**

County: **JASPER**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$36,000

Equalized Assessed Valuation:

\$409,862

Population:

118

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$5,993

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$185,731	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,574	\$666	\$444
Revenue Collected During FY 08:	\$22,578	\$254,229	\$117,702
Expenditures During FY 08:	\$35,711	\$232,039	\$106,311
Per Capita Revenue:	\$191	\$581	\$283
Per Capita Expenditures:	\$303	\$540	\$267
Revenues over (under) Expenditures:	-\$13,133	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	483.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$172,598	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,463	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$172,598	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Wheeling Village**

Unit Code: **016/595/32**

County: **COOK**

Fiscal Year End:

12/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$98,221,226

Equalized Assessed Valuation:

\$1,335,459,160

Population:

38,555

Employees:

Full Time:

261

Part Time:

34

Salaries Paid:

\$20,300,826

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$21,519,760	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$558	\$420	\$380
Revenue Collected During FY 08:	\$31,074,763	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$31,591,714	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$806	\$910	\$884
Per Capita Expenditures:	\$819	\$894	\$899
Revenues over (under) Expenditures:	-\$516,951	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	62.99%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$19,899,351	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$516	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,126,903	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$25,182,170	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$66,519,078	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,725	\$1,334	\$1,078
General Obligation Debt over EAV:	3.56%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$51,525,662	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,336	\$1,214	\$976
Revenue Collected During FY 08:	\$8,101,569	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$7,373,555	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$210	\$312	\$227
Per Capita Expenditures:	\$191	\$294	\$237
Operating Income (loss):	\$728,014	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	708.89%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$52,270,652	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,356	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **White Ash Village**

Unit Code: **100/085/32**

County: **WILLIAMSON**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$37,750

Equalized Assessed Valuation:

\$1,689,999

Population:

274

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$6,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$157,026	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$573	\$666	\$444
Revenue Collected During FY 08:	\$62,067	\$254,229	\$117,702
Expenditures During FY 08:	\$47,615	\$232,039	\$106,311
Per Capita Revenue:	\$227	\$581	\$283
Per Capita Expenditures:	\$174	\$540	\$267
Revenues over (under) Expenditures:	\$14,452	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	328.63%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$156,478	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$571	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,163	\$37,131	\$
Total Unrestricted Net Assets:	\$96,315	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$196,000	\$385,902	\$36,500
Per Capita Debt:	\$715	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$730,157	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,665	\$2,071	\$745
Revenue Collected During FY 08:	\$33,725	\$206,165	\$79,162
Expenditures During FY 08:	\$71,135	\$201,484	\$88,676
Per Capita Revenue:	\$123	\$520	\$198
Per Capita Expenditures:	\$260	\$519	\$219
Operating Income (loss):	-\$37,410	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	994.93%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$707,747	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,583	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **White City Village**

Unit Code: **056/125/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$217,010

Equalized Assessed Valuation:

\$1,536,297

Population:

221

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$27,127

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$120,345	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$545	\$666	\$444
Revenue Collected During FY 08:	\$60,805	\$254,229	\$117,702
Expenditures During FY 08:	\$52,973	\$232,039	\$106,311
Per Capita Revenue:	\$275	\$581	\$283
Per Capita Expenditures:	\$240	\$540	\$267
Revenues over (under) Expenditures:	\$7,832	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	219.31%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$116,177	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$526	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$116,177	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$238,000	\$385,902	\$36,500
Per Capita Debt:	\$1,077	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$824,764	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,732	\$2,071	\$745
Revenue Collected During FY 08:	\$89,916	\$206,165	\$79,162
Expenditures During FY 08:	\$138,945	\$201,484	\$88,676
Per Capita Revenue:	\$407	\$520	\$198
Per Capita Expenditures:	\$629	\$519	\$219
Operating Income (loss):	-\$49,029	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	566.94%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$787,735	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,564	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **White Hall City**

Unit Code: **031/045/30** County: **GREENE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$5,299,300**

Equalized Assessed Valuation: **\$14,627,455**

Population: **2,629**

Employees:

Full Time: **25**

Part Time: **33**

Salaries Paid: **\$764,940**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$107,253	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$41	\$548	\$381
Revenue Collected During FY 08:	\$885,220	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$902,241	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$337	\$721	\$564
Per Capita Expenditures:	\$343	\$706	\$556
Revenues over (under) Expenditures:	-\$17,021	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	12.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$114,866	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$44	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$51,509	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$83,357	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$800,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$304	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,567,719	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,357	\$1,329	\$992
Revenue Collected During FY 08:	\$1,935,849	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,261,956	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$736	\$427	\$282
Per Capita Expenditures:	\$860	\$403	\$271
Operating Income (loss):	-\$326,107	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	143.31%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,241,612	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,233	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Williamsfield Village**

Unit Code: **048/070/32**

County: **KNOX**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$370,594

Equalized Assessed Valuation:

\$4,883,019

Population:

610

Employees:

Full Time:

2

Part Time:

14

Salaries Paid:

\$98,059

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$431,177	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$707	\$666	\$444
Revenue Collected During FY 08:	\$227,397	\$254,229	\$117,702
Expenditures During FY 08:	\$345,372	\$232,039	\$106,311
Per Capita Revenue:	\$373	\$581	\$283
Per Capita Expenditures:	\$566	\$540	\$267
Revenues over (under) Expenditures:	-\$117,975	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	90.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$313,202	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$513	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$313,202	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$375,185	\$385,902	\$36,500
Per Capita Debt:	\$615	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$615,430	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,009	\$2,071	\$745
Revenue Collected During FY 08:	\$144,843	\$206,165	\$79,162
Expenditures During FY 08:	\$177,793	\$201,484	\$88,676
Per Capita Revenue:	\$237	\$520	\$198
Per Capita Expenditures:	\$291	\$519	\$219
Operating Income (loss):	-\$32,950	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	327.62%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$582,480	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$955	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Williamson Village**

Unit Code: **057/125/32**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$112,300

Equalized Assessed Valuation:

\$1,169,330

Population:

278

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$29,464

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$13,279	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$48	\$666	\$444
Revenue Collected During FY 08:	\$70,233	\$254,229	\$117,702
Expenditures During FY 08:	\$64,744	\$232,039	\$106,311
Per Capita Revenue:	\$253	\$581	\$283
Per Capita Expenditures:	\$233	\$540	\$267
Revenues over (under) Expenditures:	\$5,489	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	28.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$18,768	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$68	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$18,768	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,922	\$385,902	\$36,500
Per Capita Debt:	\$21	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$11,224	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$40	\$2,071	\$745
Revenue Collected During FY 08:	\$60,947	\$206,165	\$79,162
Expenditures During FY 08:	\$66,075	\$201,484	\$88,676
Per Capita Revenue:	\$219	\$520	\$198
Per Capita Expenditures:	\$238	\$519	\$219
Operating Income (loss):	-\$5,128	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	9.23%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$6,096	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$22	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Williamsville Village**

Unit Code: **083/130/32**

County: **SANGAMON**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,689,386

Equalized Assessed Valuation:

\$21,983,554

Population:

1,440

Employees:

Full Time:

8

Part Time:

8

Salaries Paid:

\$336,154

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$538,490	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$374	\$548	\$381
Revenue Collected During FY 08:	\$987,956	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$819,093	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$686	\$721	\$564
Per Capita Expenditures:	\$569	\$706	\$556
Revenues over (under) Expenditures:	\$168,863	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	85.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$697,611	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$484	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$697,611	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,229,164	\$7,762,020	\$1,837,009
Per Capita Debt:	\$854	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,168,573	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,200	\$1,329	\$992
Revenue Collected During FY 08:	\$1,008,609	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,086,784	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$700	\$427	\$282
Per Capita Expenditures:	\$755	\$403	\$271
Operating Income (loss):	-\$78,175	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	287.10%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,120,184	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,167	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Willisville Village

Unit Code: 073/035/32

County: PERRY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,033,882

Equalized Assessed Valuation:

\$1,956,161

Population:

694

Employees:

Full Time:

3

Part Time:

9

Salaries Paid:

\$89,475

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$228,503	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$329	\$666	\$444
Revenue Collected During FY 08:	\$198,130	\$254,229	\$117,702
Expenditures During FY 08:	\$200,913	\$232,039	\$106,311
Per Capita Revenue:	\$285	\$581	\$283
Per Capita Expenditures:	\$290	\$540	\$267
Revenues over (under) Expenditures:	-\$2,783	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	112.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$225,720	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$325	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$225,720	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$75,000	\$385,902	\$36,500
Per Capita Debt:	\$108	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$591,978	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$853	\$2,071	\$745
Revenue Collected During FY 08:	\$183,810	\$206,165	\$79,162
Expenditures During FY 08:	\$216,845	\$201,484	\$88,676
Per Capita Revenue:	\$265	\$520	\$198
Per Capita Expenditures:	\$312	\$519	\$219
Operating Income (loss):	-\$33,035	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	257.76%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$558,943	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$805	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Willowbrook Village

Unit Code: 022/130/32

County: DUPAGE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$29,708,499

Equalized Assessed Valuation:

\$462,358,402

Population:

8,967

Employees:

Full Time:

43

Part Time:

11

Salaries Paid:

\$3,651,401

Blended Component Units

Number Submitted = 1

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,850,874	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$318	\$548	\$381
Revenue Collected During FY 08:	\$7,989,296	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$7,128,372	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$891	\$721	\$564
Per Capita Expenditures:	\$795	\$706	\$556
Revenues over (under) Expenditures:	\$860,924	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	49.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,537,140	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$394	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$354,870	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,281,040	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,121,856	\$7,762,020	\$1,837,009
Per Capita Debt:	\$237	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,341,779	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$596	\$1,329	\$992
Revenue Collected During FY 08:	\$2,040,930	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,677,950	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$228	\$427	\$282
Per Capita Expenditures:	\$187	\$403	\$271
Operating Income (loss):	\$362,980	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	339.98%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,704,759	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$636	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wilmette Village

Unit Code: 016/605/32

County: COOK

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$59,564,926

Equalized Assessed Valuation:

\$2,056,299,132

Population:

27,651

Employees:

Full Time:

207

Part Time:

40

Salaries Paid:

\$17,691,361

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,137,009	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$294	\$420	\$380
Revenue Collected During FY 08:	\$27,721,169	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$28,745,572	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,003	\$910	\$884
Per Capita Expenditures:	\$1,040	\$894	\$899
Revenues over (under) Expenditures:	-\$1,024,403	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	27.21%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$7,821,096	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$283	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,189,728	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$3,855,656	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$83,587,617	\$74,451,458	\$47,444,580
Per Capita Debt:	\$3,023	\$1,334	\$1,078
General Obligation Debt over EAV:	3.19%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$40,840,302	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,477	\$1,214	\$976
Revenue Collected During FY 08:	\$10,358,291	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$9,204,170	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$375	\$312	\$227
Per Capita Expenditures:	\$333	\$294	\$237
Operating Income (loss):	\$1,154,121	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	448.70%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$41,299,078	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,494	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wilmington City**

Unit Code: **099/120/30** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,312,719**

Equalized Assessed Valuation: **\$125,397,843**

Population: **6,097**

Employees:

Full Time: **34**

Part Time: **40**

Salaries Paid: **\$2,079,346**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,310,622	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$379	\$548	\$381
Revenue Collected During FY 08:	\$6,836,382	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$7,522,377	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,121	\$721	\$564
Per Capita Expenditures:	\$1,234	\$706	\$556
Revenues over (under) Expenditures:	-\$685,995	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	24.26%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,824,908	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$299	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$290,550	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,824,906	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,593,054	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,081	\$1,174	\$528
General Obligation Debt over EAV:	4.34%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,927,656	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$480	\$1,329	\$992
Revenue Collected During FY 08:	\$2,834,909	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$7,574,478	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$465	\$427	\$282
Per Capita Expenditures:	\$1,242	\$403	\$271
Operating Income (loss):	-\$4,739,569	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	43.51%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,295,664	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$541	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wilsonville Village**

Unit Code: **056/130/32**

County: **MACOUPIN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$225,000**

Equalized Assessed Valuation: **\$1,781,035**

Population: **608**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$30,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$181,006	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$298	\$666	\$444
Revenue Collected During FY 08:	\$104,108	\$254,229	\$117,702
Expenditures During FY 08:	\$52,052	\$232,039	\$106,311
Per Capita Revenue:	\$171	\$581	\$283
Per Capita Expenditures:	\$86	\$540	\$267
Revenues over (under) Expenditures:	\$52,056	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	447.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$233,062	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$383	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,423	\$37,131	\$
Total Unrestricted Net Assets:	\$119,639	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$210,000	\$385,902	\$36,500
Per Capita Debt:	\$345	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,068,751	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,758	\$2,071	\$745
Revenue Collected During FY 08:	\$92,994	\$206,165	\$79,162
Expenditures During FY 08:	\$134,846	\$201,484	\$88,676
Per Capita Revenue:	\$153	\$520	\$198
Per Capita Expenditures:	\$222	\$519	\$219
Operating Income (loss):	-\$41,852	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	761.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,026,899	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,689	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winchester City

Unit Code: 085/040/30

County: SCOTT

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,219,915

Equalized Assessed Valuation:

\$13,579,915

Population:

1,650

Employees:

Full Time:

12

Part Time:

60

Salaries Paid:

\$548,770

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$622,299	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$377	\$548	\$381
Revenue Collected During FY 08:	\$779,502	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$776,278	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$472	\$721	\$564
Per Capita Expenditures:	\$470	\$706	\$556
Revenues over (under) Expenditures:	\$3,224	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	80.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$625,523	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$379	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$201,758	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$423,765	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,702,541	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,032	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,768,482	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,072	\$1,329	\$992
Revenue Collected During FY 08:	\$1,745,302	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,348,853	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,058	\$427	\$282
Per Capita Expenditures:	\$817	\$403	\$271
Operating Income (loss):	\$396,449	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	160.50%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,164,931	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,312	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Windsor Village

Unit Code: 066/055/32

County: MERCER

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$433,379

Equalized Assessed Valuation:

\$6,222,586

Population:

682

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$79,146

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$273,763	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$401	\$666	\$444
Revenue Collected During FY 08:	\$201,490	\$254,229	\$117,702
Expenditures During FY 08:	\$296,360	\$232,039	\$106,311
Per Capita Revenue:	\$295	\$581	\$283
Per Capita Expenditures:	\$435	\$540	\$267
Revenues over (under) Expenditures:	-\$94,870	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	60.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$178,893	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$262	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,926	\$37,131	\$
Total Unrestricted Net Assets:	\$176,967	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$88,131	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$129	\$2,071	\$745
Revenue Collected During FY 08:	\$51,207	\$206,165	\$79,162
Expenditures During FY 08:	\$51,329	\$201,484	\$88,676
Per Capita Revenue:	\$75	\$520	\$198
Per Capita Expenditures:	\$75	\$519	\$219
Operating Income (loss):	-\$122	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	171.46%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$88,009	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$129	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30

County: SHELBY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$788,602

Equalized Assessed Valuation:

\$8,907,659

Population:

1,125

Employees:

Full Time:

5

Part Time:

30

Salaries Paid:

\$193,393

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$204,259	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$182	\$548	\$381
Revenue Collected During FY 08:	\$355,126	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$375,970	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$316	\$721	\$564
Per Capita Expenditures:	\$334	\$706	\$556
Revenues over (under) Expenditures:	-\$20,844	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	55.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$208,225	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$185	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$208,225	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$648,404	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$576	\$1,329	\$992
Revenue Collected During FY 08:	\$250,665	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$290,635	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$223	\$427	\$282
Per Capita Expenditures:	\$258	\$403	\$271
Operating Income (loss):	-\$39,970	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	200.81%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$583,624	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$519	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winfield Village

Unit Code: 022/135/32

County: DUPAGE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,448,670

Equalized Assessed Valuation:

\$354,755,104

Population:

9,065

Employees:

Full Time:

37

Part Time:

9

Salaries Paid:

\$2,722,160

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,493,066	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$165	\$548	\$381
Revenue Collected During FY 08:	\$4,352,371	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,451,202	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$480	\$721	\$564
Per Capita Expenditures:	\$491	\$706	\$556
Revenues over (under) Expenditures:	-\$98,831	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	31.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,394,235	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$154	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,559	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,296,053	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,794,204	\$7,762,020	\$1,837,009
Per Capita Debt:	\$749	\$1,174	\$528
General Obligation Debt over EAV:	1.86%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,850,245	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$866	\$1,329	\$992
Revenue Collected During FY 08:	\$3,484,390	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,509,096	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$384	\$427	\$282
Per Capita Expenditures:	\$387	\$403	\$271
Operating Income (loss):	-\$24,706	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	244.71%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,587,180	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$947	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winnebago Village

Unit Code: 101/055/32

County: WINNEBAGO

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,673,532

Equalized Assessed Valuation:

\$46,896,221

Population:

3,065

Employees:

Full Time:

11

Part Time:

21

Salaries Paid:

\$721,231

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,610,905	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$526	\$548	\$381
Revenue Collected During FY 08:	\$1,421,128	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,570,801	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$464	\$721	\$564
Per Capita Expenditures:	\$512	\$706	\$556
Revenues over (under) Expenditures:	-\$149,673	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	93.02%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,461,232	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$477	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$799,639	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$773,620	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$392,319	\$7,762,020	\$1,837,009
Per Capita Debt:	\$128	\$1,174	\$528
General Obligation Debt over EAV:	0.25%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,408,610	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$786	\$1,329	\$992
Revenue Collected During FY 08:	\$846,536	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$696,846	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$276	\$427	\$282
Per Capita Expenditures:	\$227	\$403	\$271
Operating Income (loss):	\$149,690	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	367.13%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,558,300	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$835	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Winnetka Village**

Unit Code: **016/610/32**

County: **COOK**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$49,116,313

Equalized Assessed Valuation:

\$1,203,034,207

Population:

12,419

Employees:

Full Time:

164

Part Time:

4

Salaries Paid:

\$13,393,273

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$20,639,137	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,662	\$548	\$381
Revenue Collected During FY 08:	\$21,208,088	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$20,082,033	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,708	\$721	\$564
Per Capita Expenditures:	\$1,617	\$706	\$556
Revenues over (under) Expenditures:	\$1,126,055	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	89.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$18,047,752	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,453	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$363,606	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$26,591,634	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,005,272	\$7,762,020	\$1,837,009
Per Capita Debt:	\$403	\$1,174	\$528
General Obligation Debt over EAV:	0.06%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$42,596,528	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,430	\$1,329	\$992
Revenue Collected During FY 08:	\$18,906,496	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$17,270,715	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,522	\$427	\$282
Per Capita Expenditures:	\$1,391	\$403	\$271
Operating Income (loss):	\$1,635,781	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	252.54%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$43,615,049	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,512	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Winslow Village

Unit Code: 089/060/32

County: STEPHENSON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,204,942

Equalized Assessed Valuation:

\$2,342,020

Population:

400

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$43,651

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$651,119	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,628	\$666	\$444
Revenue Collected During FY 08:	\$449,253	\$254,229	\$117,702
Expenditures During FY 08:	\$571,081	\$232,039	\$106,311
Per Capita Revenue:	\$1,123	\$581	\$283
Per Capita Expenditures:	\$1,428	\$540	\$267
Revenues over (under) Expenditures:	-\$121,828	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	118.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$674,879	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,687	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$650,973	\$37,131	\$
Total Unrestricted Net Assets:	\$33,379	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$136,080	\$385,902	\$36,500
Per Capita Debt:	\$340	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$269,434	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$674	\$2,071	\$745
Revenue Collected During FY 08:	\$74,398	\$206,165	\$79,162
Expenditures During FY 08:	\$101,369	\$201,484	\$88,676
Per Capita Revenue:	\$186	\$520	\$198
Per Capita Expenditures:	\$253	\$519	\$219
Operating Income (loss):	-\$26,971	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	655.62%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$664,593	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,661	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Winthrop Harbor Village**

Unit Code: **049/210/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,005,000

Equalized Assessed Valuation:

\$169,357,480

Population:

6,700

Employees:

Full Time:

30

Part Time:

75

Salaries Paid:

\$2,449,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$792,329	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$118	\$548	\$381
Revenue Collected During FY 08:	\$4,727,417	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,534,402	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$706	\$721	\$564
Per Capita Expenditures:	\$826	\$706	\$556
Revenues over (under) Expenditures:	-\$806,985	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	9.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$546,894	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$82	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$519,885	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$27,009	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,046,043	\$7,762,020	\$1,837,009
Per Capita Debt:	\$156	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,442,530	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$365	\$1,329	\$992
Revenue Collected During FY 08:	\$542,555	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$696,696	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$81	\$427	\$282
Per Capita Expenditures:	\$104	\$403	\$271
Operating Income (loss):	-\$154,141	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	367.16%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,558,003	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$382	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Witt City

Unit Code: 068/100/30

County: MONTGOME

Fiscal Year End:

4/15/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$614,700

Equalized Assessed Valuation:

\$3,854,773

Population:

991

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$132,955

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$67,290	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$68	\$666	\$444
Revenue Collected During FY 08:	\$275,436	\$254,229	\$117,702
Expenditures During FY 08:	\$270,453	\$232,039	\$106,311
Per Capita Revenue:	\$278	\$581	\$283
Per Capita Expenditures:	\$273	\$540	\$267
Revenues over (under) Expenditures:	\$4,983	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	26.74%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$72,309	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$73	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$72,309	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$300,007	\$385,902	\$36,500
Per Capita Debt:	\$303	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$509,927	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$515	\$2,071	\$745
Revenue Collected During FY 08:	\$264,195	\$206,165	\$79,162
Expenditures During FY 08:	\$194,733	\$201,484	\$88,676
Per Capita Revenue:	\$267	\$520	\$198
Per Capita Expenditures:	\$197	\$519	\$219
Operating Income (loss):	\$69,462	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	297.51%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$579,353	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$585	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wonder Lake Village**

Unit Code: **063/107/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,420,000

Equalized Assessed Valuation:

\$112,988,286

Population:

3,758

Employees:

Full Time:

3

Part Time:

23

Salaries Paid:

\$119,421

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,046,329	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$278	\$548	\$381
Revenue Collected During FY 08:	\$1,175,177	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,417,465	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$313	\$721	\$564
Per Capita Expenditures:	\$377	\$706	\$556
Revenues over (under) Expenditures:	-\$242,288	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	73.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,041,927	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$277	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$45,965	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$612,494	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,858,191	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,027	\$1,174	\$528
General Obligation Debt over EAV:	3.08%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$182,090	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	-\$48	\$1,329	\$992
Revenue Collected During FY 08:	\$828,451	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$791,472	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$220	\$427	\$282
Per Capita Expenditures:	\$211	\$403	\$271
Operating Income (loss):	\$36,979	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	-18.33%	397.74%	331.71%
Ending Retained Earnings for FY 08:	-\$145,111	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	-\$39	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wood Dale City**

Unit Code: **022/140/30** County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,565,720**

Equalized Assessed Valuation: **\$684,134,731**

Population: **13,840**

Employees:

Full Time: **94**

Part Time: **23**

Salaries Paid: **\$6,687,830**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,748,019	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$704	\$548	\$381
Revenue Collected During FY 08:	\$12,937,289	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$10,372,412	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$935	\$721	\$564
Per Capita Expenditures:	\$749	\$706	\$556
Revenues over (under) Expenditures:	\$2,564,877	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	97.57%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$10,120,831	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$731	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$791,853	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$12,824,248	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$837,472	\$7,762,020	\$1,837,009
Per Capita Debt:	\$61	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$18,316,707	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,323	\$1,329	\$992
Revenue Collected During FY 08:	\$6,354,836	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,984,300	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$459	\$427	\$282
Per Capita Expenditures:	\$360	\$403	\$271
Operating Income (loss):	\$1,370,536	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	399.29%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$19,901,636	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,438	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wood River City**

Unit Code: **057/130/30**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,918,956

Equalized Assessed Valuation:

\$108,857,377

Population:

11,296

Employees:

Full Time:

74

Part Time:

82

Salaries Paid:

\$4,645,768

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,864,990	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$785	\$548	\$381
Revenue Collected During FY 08:	\$12,054,256	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$11,835,406	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,067	\$721	\$564
Per Capita Expenditures:	\$1,048	\$706	\$556
Revenues over (under) Expenditures:	\$218,850	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	74.74%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$8,845,798	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$783	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$80,351	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$9,186,958	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,640,966	\$7,762,020	\$1,837,009
Per Capita Debt:	\$411	\$1,174	\$528
General Obligation Debt over EAV:	1.97%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$16,995,185	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,505	\$1,329	\$992
Revenue Collected During FY 08:	\$5,019,038	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,998,300	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$444	\$427	\$282
Per Capita Expenditures:	\$442	\$403	\$271
Operating Income (loss):	\$20,738	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	353.04%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$17,646,173	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,562	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodhull Village**

Unit Code: **037/080/32**

County: **HENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$725,100

Equalized Assessed Valuation:

\$15,134,756

Population:

794

Employees:

Full Time:

3

Part Time:

13

Salaries Paid:

\$162,718

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$236,356	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$298	\$666	\$444
Revenue Collected During FY 08:	\$377,392	\$254,229	\$117,702
Expenditures During FY 08:	\$414,783	\$232,039	\$106,311
Per Capita Revenue:	\$475	\$581	\$283
Per Capita Expenditures:	\$522	\$540	\$267
Revenues over (under) Expenditures:	-\$37,391	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	47.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$198,965	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$251	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,028	\$37,131	\$
Total Unrestricted Net Assets:	\$175,893	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$221,466	\$385,902	\$36,500
Per Capita Debt:	\$279	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$503,658	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$634	\$2,071	\$745
Revenue Collected During FY 08:	\$178,181	\$206,165	\$79,162
Expenditures During FY 08:	\$188,330	\$201,484	\$88,676
Per Capita Revenue:	\$224	\$520	\$198
Per Capita Expenditures:	\$237	\$519	\$219
Operating Income (loss):	-\$10,149	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	262.04%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$493,509	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$622	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodland Village**

Unit Code: **038/115/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$102,200

Equalized Assessed Valuation:

\$1,592,035

Population:

340

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$11,941

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$106,424	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$313	\$666	\$444
Revenue Collected During FY 08:	\$75,450	\$254,229	\$117,702
Expenditures During FY 08:	\$62,607	\$232,039	\$106,311
Per Capita Revenue:	\$222	\$581	\$283
Per Capita Expenditures:	\$184	\$540	\$267
Revenues over (under) Expenditures:	\$12,843	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	190.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$119,267	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$351	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$119,267	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$6,172	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	-\$18	\$2,071	\$745
Revenue Collected During FY 08:	\$34,972	\$206,165	\$79,162
Expenditures During FY 08:	\$28,092	\$201,484	\$88,676
Per Capita Revenue:	\$103	\$520	\$198
Per Capita Expenditures:	\$83	\$519	\$219
Operating Income (loss):	\$6,880	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	2.52%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$708	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodlawn Village**

Unit Code: **041/050/32**

County: **JEFFERSON**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$731,000

Equalized Assessed Valuation:

\$3,190,104

Population:

630

Employees:

Full Time:

4

Part Time:

9

Salaries Paid:

\$186,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$126,688	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$201	\$666	\$444
Revenue Collected During FY 08:	\$134,732	\$254,229	\$117,702
Expenditures During FY 08:	\$127,005	\$232,039	\$106,311
Per Capita Revenue:	\$214	\$581	\$283
Per Capita Expenditures:	\$202	\$540	\$267
Revenues over (under) Expenditures:	\$7,727	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	108.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$138,015	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$219	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$138,015	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,613,218	\$385,902	\$36,500
Per Capita Debt:	\$2,561	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,528,204	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$4,013	\$2,071	\$745
Revenue Collected During FY 08:	\$649,774	\$206,165	\$79,162
Expenditures During FY 08:	\$726,218	\$201,484	\$88,676
Per Capita Revenue:	\$1,031	\$520	\$198
Per Capita Expenditures:	\$1,153	\$519	\$219
Operating Income (loss):	-\$76,444	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	337.11%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,448,160	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,886	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Woodridge Village**

Unit Code: **022/145/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$39,624,950

Equalized Assessed Valuation:

\$1,176,772,530

Population:

33,253

Employees:

Full Time:

151

Part Time:

23

Salaries Paid:

\$10,859,714

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$13,805,648	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$415	\$420	\$380
Revenue Collected During FY 08:	\$20,517,227	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$17,960,702	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$617	\$910	\$884
Per Capita Expenditures:	\$540	\$894	\$899
Revenues over (under) Expenditures:	\$2,556,525	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	86.23%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$15,486,633	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$466	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,552,277	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$21,739,527	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$14,316,607	\$74,451,458	\$47,444,580
Per Capita Debt:	\$431	\$1,334	\$1,078
General Obligation Debt over EAV:	0.95%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$29,907,779	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$899	\$1,214	\$976
Revenue Collected During FY 08:	\$7,562,099	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$6,544,977	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$227	\$312	\$227
Per Capita Expenditures:	\$197	\$294	\$237
Operating Income (loss):	\$1,017,122	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	469.13%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$30,704,407	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$923	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodson Village**

Unit Code: **069/055/32**

County: **MORGAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$578,700

Equalized Assessed Valuation:

\$4,533,264

Population:

559

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$47,413

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$390,504	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$699	\$666	\$444
Revenue Collected During FY 08:	\$190,097	\$254,229	\$117,702
Expenditures During FY 08:	\$182,951	\$232,039	\$106,311
Per Capita Revenue:	\$340	\$581	\$283
Per Capita Expenditures:	\$327	\$540	\$267
Revenues over (under) Expenditures:	\$7,146	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	207.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$379,465	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$679	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,815	\$37,131	\$
Total Unrestricted Net Assets:	\$375,511	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$87,340	\$385,902	\$36,500
Per Capita Debt:	\$156	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$553,497	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$990	\$2,071	\$745
Revenue Collected During FY 08:	\$64,932	\$206,165	\$79,162
Expenditures During FY 08:	\$59,195	\$201,484	\$88,676
Per Capita Revenue:	\$116	\$520	\$198
Per Capita Expenditures:	\$106	\$519	\$219
Operating Income (loss):	\$5,737	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	944.73%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$559,234	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,000	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Woodstock City

Unit Code: 063/115/30

County: MCHENRY

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$36,239,200

Equalized Assessed Valuation:

\$620,955,441

Population:

24,658

Employees:

Full Time:

155

Part Time:

40

Salaries Paid:

\$10,839,014

Blended Component Units

Number Submitted = 1

Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,274,933	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$254	\$548	\$381
Revenue Collected During FY 08:	\$16,516,262	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$16,877,646	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$670	\$721	\$564
Per Capita Expenditures:	\$684	\$706	\$556
Revenues over (under) Expenditures:	-\$361,384	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	27.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,682,990	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$190	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,465,351	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,055,748	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$30,153,210	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,223	\$1,174	\$528
General Obligation Debt over EAV:	0.99%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$33,394,013	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,354	\$1,329	\$992
Revenue Collected During FY 08:	\$7,477,984	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$5,333,799	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$303	\$427	\$282
Per Capita Expenditures:	\$216	\$403	\$271
Operating Income (loss):	\$2,144,185	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	657.70%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$35,080,519	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,423	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Worden Village

Unit Code: 057/135/32

County: MADISON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,742,716

Equalized Assessed Valuation:

\$10,800,402

Population:

906

Employees:

Full Time:

5

Part Time:

2

Salaries Paid:

\$166,451

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$108,491	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$120	\$666	\$444
Revenue Collected During FY 08:	\$496,407	\$254,229	\$117,702
Expenditures During FY 08:	\$594,859	\$232,039	\$106,311
Per Capita Revenue:	\$548	\$581	\$283
Per Capita Expenditures:	\$657	\$540	\$267
Revenues over (under) Expenditures:	-\$98,452	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	26.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$157,784	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$174	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$26,222	\$37,131	\$
Total Unrestricted Net Assets:	\$131,562	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$96,623	\$385,902	\$36,500
Per Capita Debt:	\$107	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$537,285	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$593	\$2,071	\$745
Revenue Collected During FY 08:	\$400,256	\$206,165	\$79,162
Expenditures During FY 08:	\$264,249	\$201,484	\$88,676
Per Capita Revenue:	\$442	\$520	\$198
Per Capita Expenditures:	\$292	\$519	\$219
Operating Income (loss):	\$136,007	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	254.79%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$673,292	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$743	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Worth Village**

Unit Code: **016/615/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,837,069

Equalized Assessed Valuation:

\$186,612,161

Population:

11,047

Employees:

Full Time:

55

Part Time:

54

Salaries Paid:

\$3,945,345

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,846,951	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$258	\$548	\$381
Revenue Collected During FY 08:	\$9,221,835	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$9,405,130	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$835	\$721	\$564
Per Capita Expenditures:	\$851	\$706	\$556
Revenues over (under) Expenditures:	-\$183,295	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	27.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,630,134	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$238	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,257,712	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,752,163	\$7,762,020	\$1,837,009
Per Capita Debt:	\$883	\$1,174	\$528
General Obligation Debt over EAV:	1.21%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,040,032	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$275	\$1,329	\$992
Revenue Collected During FY 08:	\$1,899,509	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,075,962	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$172	\$427	\$282
Per Capita Expenditures:	\$188	\$403	\$271
Operating Income (loss):	-\$176,453	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	139.55%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,897,101	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$262	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wyoming City

Unit Code: 087/025/30

County: STARK

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,095,135

Equalized Assessed Valuation:

\$11,118,063

Population:

1,424

Employees:

Full Time:

5

Part Time:

3

Salaries Paid:

\$209,431

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$571,644	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$401	\$548	\$381
Revenue Collected During FY 08:	\$724,402	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$667,640	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$509	\$721	\$564
Per Capita Expenditures:	\$469	\$706	\$556
Revenues over (under) Expenditures:	\$56,762	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	95.66%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$638,667	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$449	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$257,037	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$559,644	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$126,780	\$7,762,020	\$1,837,009
Per Capita Debt:	\$89	\$1,174	\$528
General Obligation Debt over EAV:	0.63%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,374,712	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,668	\$1,329	\$992
Revenue Collected During FY 08:	\$417,316	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$444,218	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$293	\$427	\$282
Per Capita Expenditures:	\$312	\$403	\$271
Operating Income (loss):	-\$26,902	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	528.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,347,810	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,649	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Xenia Village

Unit Code: 013/035/32

County: CLAY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$803,850

Equalized Assessed Valuation:

\$1,747,455

Population:

402

Employees:

Full Time:

14

Part Time:

3

Salaries Paid:

\$112,914

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$879,444	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$2,188	\$666	\$444
Revenue Collected During FY 08:	\$197,894	\$254,229	\$117,702
Expenditures During FY 08:	\$165,710	\$232,039	\$106,311
Per Capita Revenue:	\$492	\$581	\$283
Per Capita Expenditures:	\$412	\$540	\$267
Revenues over (under) Expenditures:	\$32,184	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	533.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$884,478	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$2,200	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$720	\$37,131	\$
Total Unrestricted Net Assets:	\$883,758	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$261,000	\$385,902	\$36,500
Per Capita Debt:	\$649	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$561,022	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,396	\$2,071	\$745
Revenue Collected During FY 08:	\$160,835	\$206,165	\$79,162
Expenditures During FY 08:	\$192,146	\$201,484	\$88,676
Per Capita Revenue:	\$400	\$520	\$198
Per Capita Expenditures:	\$478	\$519	\$219
Operating Income (loss):	-\$31,311	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	289.81%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$556,861	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,385	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Yale Village**

Unit Code: **040/040/32**

County: **JASPER**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$47,010

Equalized Assessed Valuation:

\$360,405

Population:

96

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$178,455	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,859	\$666	\$444
Revenue Collected During FY 08:	\$61,606	\$254,229	\$117,702
Expenditures During FY 08:	\$44,308	\$232,039	\$106,311
Per Capita Revenue:	\$642	\$581	\$283
Per Capita Expenditures:	\$462	\$540	\$267
Revenues over (under) Expenditures:	\$17,298	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	449.29%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$199,073	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$2,074	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$199,073	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32

County: KNOX

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$825,550

Equalized Assessed Valuation:

\$7,251,132

Population:

685

Employees:

Full Time:

2

Part Time:

21

Salaries Paid:

\$93,714

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$307,271	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$449	\$666	\$444
Revenue Collected During FY 08:	\$214,541	\$254,229	\$117,702
Expenditures During FY 08:	\$201,015	\$232,039	\$106,311
Per Capita Revenue:	\$313	\$581	\$283
Per Capita Expenditures:	\$293	\$540	\$267
Revenues over (under) Expenditures:	\$13,526	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	116.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$234,497	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$342	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,413	\$37,131	\$
Total Unrestricted Net Assets:	\$269,498	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$238,120	\$385,902	\$36,500
Per Capita Debt:	\$348	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$835,496	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,220	\$2,071	\$745
Revenue Collected During FY 08:	\$272,893	\$206,165	\$79,162
Expenditures During FY 08:	\$298,024	\$201,484	\$88,676
Per Capita Revenue:	\$398	\$520	\$198
Per Capita Expenditures:	\$435	\$519	\$219
Operating Income (loss):	-\$25,131	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	300.72%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$896,226	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,308	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Zeigler City

Unit Code: 028/075/30

County: FRANKLIN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,071,125

Equalized Assessed Valuation:

\$5,240,036

Population:

1,700

Employees:

Full Time:

11

Part Time:

24

Salaries Paid:

\$373,118

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$26,887	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	-\$16	\$548	\$381
Revenue Collected During FY 08:	\$1,203,700	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,211,709	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$708	\$721	\$564
Per Capita Expenditures:	\$713	\$706	\$556
Revenues over (under) Expenditures:	-\$8,009	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	-0.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	-\$9,896	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	-\$6	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$31,129	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$21,233	\$7,762,020	\$1,837,009
Per Capita Debt:	\$12	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$397,880	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$234	\$1,329	\$992
Revenue Collected During FY 08:	\$373,399	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$418,957	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$220	\$427	\$282
Per Capita Expenditures:	\$246	\$403	\$271
Operating Income (loss):	-\$45,558	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	92.63%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$388,059	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$228	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Zion City**

Unit Code: **049/215/30**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$44,667,433

Equalized Assessed Valuation:

\$393,563,815

Population:

22,866

Employees:

Full Time:

142

Part Time:

16

Salaries Paid:

\$9,923,832

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$8,021,490	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$351	\$548	\$381
Revenue Collected During FY 08:	\$19,360,806	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$21,072,138	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$847	\$721	\$564
Per Capita Expenditures:	\$922	\$706	\$556
Revenues over (under) Expenditures:	-\$1,711,332	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	26.00%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,478,594	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$240	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,358,339	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,223,466	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$41,497,766	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,815	\$1,174	\$528
General Obligation Debt over EAV:	9.85%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$9,962,777	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$436	\$1,329	\$992
Revenue Collected During FY 08:	\$5,036,916	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,960,315	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$220	\$427	\$282
Per Capita Expenditures:	\$173	\$403	\$271
Operating Income (loss):	\$1,076,601	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	278.76%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$11,039,891	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$483	\$1,396	\$1,067